THE TAX NEVER A DEMOURATIC PRINCIPLE.

THE "AN NEVER A DEMOURATE PRINCIPLE, What are the conceded facts of the situation? It stands conceded that an income tax has never been adopted as a Democratic principle by any convention or body authorized to formulate party dectrines. It is conceded that it is a plank not of the Democratic or Republican party. It is conceded that it is a war tax, which was never imposed in the whole history of the Gevernment axeept during the stress of our civil war, and was one of the first war taxes abolished when peace was restored. It is conceded that it has never been approved by a vote of the people appwhere.

war taxes abolished when peace was restored. It is conceded that it has never been approve by a vote of the people anywhere.

It is virtually conceded that there is no genulae emergency demanding its restoration at this time. It stance substantially admitted that the other provisions of the bill will provide ample revenue for the support of the Government. It, notwithstanding all these facts, it is urged that this tax should be retained in the pending bill because, tersooth, a majority of the Democrats in Congress demand it. This is no adequate reason for so unwise and untrecedented a procedure. A tariff bill should relate to the tariff, and that only. Internat revenue taxes may properly be included therein, provided there is no autisantial dispute in reference to the prapriety of their imposition, but otherwise they should be embraced in a separate bill. This course is essential to orderly legislation and to a desent regard for the opinions of miscrities.

A familiar form of the violation of this just rule is witnessed in the violation of this just rule is witnessed in the violation of this just rule is witnessed in the violation of this just rule is mylectionable or justificiable legislation as a rider upon appropriation bills. Such bills appropriating moneys needed for the support of the Government as a general rule meet with universal assent and should contain nething clee but appropriations, and no other or general legislation foreign thereto should be injected therein, except possibly in the rare contingency of great public emergencies when the life or liberties of the nation may be deemed at stake.

rare contingency of great public emergencies when the life or liberties or the nation may be deemed at stake.

Legislation involving different subjects, theories, and purposes should be kept distinct and each measure should stand or fall upon its own merits, and the approval of any questionable scheme should not be forced by means of injecting its provisions into an appropriation or a tariff bill, when otherwise it would not be favored. It is un art to those who might desire to support the main features of an appropriation or a tariff measure to be obliged to accept a questionable provision foreign to the principal subject matter of the bill itself or size record themselves in opposition to the whole bill.

This just and rational rule governing legislation has been violated by the injection into the pending bill of an objectionable feature in no wise essential to the bill itself and for which some Democratic Senators cannot conscientionally vote although they desire to susport any fair and reasonable measure revising the existing tariff.

The violation of this rule in this instance is suspectionally indefered.

tiously vote although they desire to susport any fair and reasonable measure revising the existing tariff.

The violation of this rule in this instance is utterly indefensible, unwise, and arbitrary. With more propriety a majority might have incorporated in the hill a provision repealing the State bank tax—an internal revenue tax, because they would have had the justification that the repeal, at least, was required by the Democratic national patform; but here there is no such excuse.

With still greater propriety they might have injected into the bill a clause providing for the free and unlimited coinage of sliver, or if not that, at least for the coinage of sliver, or if not that, at least for the coinage of sliver, or if not that, at least for the coinage of sliver, or if not that, at least for the coinage of sliver, or if not free and unlimited coinage of sliver, or if not that, at least for the coinage of sliver, or if not that, at least for the coinage of sliver, or if not free and unlimited coinage of sliver, or if not that, at least for the coinage of sliver, or if not free and unlimited coinage of sliver, or if not that, at least of party promises, they deliberately and have insisted with great plausibility that they were merely fulfilling the obligations assumed in the national platform: but passing over these alleged party promises, they deliberately set out not to redeem Democratic promises—
1 ut to fulfil those of a third party, at whatever risk and at whatever service. If a Democratic Congress is to be permitted to repudiate well-established. Democratic principles and to enunciate new ones without the safiction of a National Convention, and to compel their support as a test of party leastly, we may next expect to hear of the adoption in a triff or appropriation bill, of Mr. Henry George's single tax theory, or a provision abolishing all custom Houses and resorting to direct Federal tax atom instead of a variff for revenue, or providing for the assumption of governmen al control and management of al

ITS SUPPORT NOT A TEST OF DEMOCRATIC FI-DELITY.

Upon the point which I am now considering it is entirely immaterial whether an income tax is right or wrong, just or unjust, necessary or expedient, but it is aufficient that it is not a liemocratic tax and its support cannot pronerly be made a test of fidelity to Democratic principles. It is enough for our present purpose to know that it ought not to have encumbered, embarra-sed, or delayed a tartiff reform by the control of the control

ing for tariff reform, yet obstinately insist without reason that an income tax is part and parcel of that reform and must arcompany it be the consequences what they may. Democrats whether in or out of Congress, whether charges with official responsibilities or otherwise, have no right to supplement, confuss, or interpolate Democratic principles with population rescalated sentiments.

Neither is it essential whether the tax is popular or unpopular with the masses. If proper to be a loptest at all it should have been presented and considered in a separate and stated measure upon which Senators could have freely voted according to the circular independent of the property of the country of

ORRIGON'S EXAMPLE.

I am lempted to suggest that the Democrats of Oregon recently sought to test the popularity of an indome tax among the Justices men and electors o that State by inserting in their platform a clause layering that tax; and awaking to their senses after the election they discovered that their ticket was third in the race; that their party was demoralized and that they had divided themselves instead of dividing their uppenents. The most disastrous defeat ever superienced by the Democratic party in Oregon was the result of the effort to succeitute new-faugled populistic principles for the good old principles of true Democracy. Here and now I venture the prediction that the same result will follow the same effort everywhere.

A REMARKABLE PETITION.

A REMARKABLE PETITION.

Mr. President, I have before me a most remarkable petition which I propose to read here, and then present two same to the Senate for reference. In substance it is a simple and earnest protest by sight prominent Democr. the business men of New York against the enactment of affincement as in violation of the implied, even if not the expresse, plighted faith of the Democratic party in our almost power in 1812. It expresses better than I can hope to do the sentiments of the 100ths of all the Democratic business man of the business devices of kew York. Let me read it:

We, the undersigned, cittaens of the United States and members of the Democratic party, respectfully petition the Federal renate to strike out the clause in the pending Taxiff bill which provides for an income

In submitting this petition we not only plead for the continuation of the system of taxation which has entured without interruption in times of peace aince the foundation of the dovernment but we claim a right to predection against the establishment of the different systems proposed inuring to us through the fact of the Democratic success in 1892

At the gast general success in 1902.

At the gast general selection an income tax was proposed not by the Democratic party, but by two organizations of recent date, the Populat and Sectal Labor Parties, such seembled; convenightic in its character and purposes. The combined votes of these two parties was signify in cause of Loublogo in an argregate gold of Loublogo. The parties designating an income tax were simplaturally referred at the polls. The party whose candidates were slected was the Democratiparty, a position organization founded by Thomas Julianess which has babited advocate and exponent of Section principles and include of guestiment which, from the beginning have been associated with its name by its intowers and respected by its regressiv-

tatives when exercising official power.

The Democratic party, by its constitution and by
its history, stands opposed to the principle of an insome tax. The imposition of that tax at this time would violate the guarantee int sixed in the late Pemo cratic success of the continuation of the principle of taxation which the Democratic party has invariably uphyld not practiced. It represents the chamicumes: of the trad thomas Democratic policy in favor of a sa-sizilatic policy which has fatted to ractive popular ap-pairal. It represents a direct recreal of the franchisms of corseives by the Federal dovernment which we had acquired the right to expect and introduces aunther manner of treatment, against which we haid

that we the cattled to regard ourselves as safe.
While we do not enter upon a descriming of the
fraction or injustice of an income has no of the merits or
demorris as a feature of our Pudetal incremment, we

come tax in the conviction that we demand only what to our moral and political right under the last national EVAN TROWAS, WILLIAM STRINGAY, SARUEL D. BANGSON, W. BITIRD CUTTING.

THE MONETS OF THE IETTION.

Let me inform you, if you do not already know, who these signers are. They are nucleases men not politicians—representative men of whom any party may be proud, generous contributors to Democratic campaigns, and men of the highest character. Evan Thomas is the Pre-ident of the New York Produce Exchange. William Steinway is one of the leading userman citizens, the manufacturer of the world-renowned Steinway planos, and the employer of thousands of workingmen; was the elector at large on the Democratic electoral fields in 1892, and wesfor a time a member of the Democratic National Committee from New York. Josia Wiadmuljer is an active and prominent business man, a leading tariff reformer of New York city, a gentleman of culture and high position. J. Edward Nimmons is the President of the Fourth National Pank, a preminent Democrat, and one of the leaders in financial circles of the country. Namuel D. Badcock is a veteran business man, universally respected, and identified with nearly every business in New York. W. Barard Uniting, John H. Imman, and Alexander E. Orr are well-known representative business, men who need no introduction anywhers. These men together represent every element of factional division which may exist in that city, and can speak substantially for a united Democracy. Bir, I do not wish to drive such men out of the Democratic party by our unwiss legislation in the hope of supplying their places with A-fullamites, Coxeyles, Socialists, and all the "registed and bootail" elements of the country.

THE ENGLISH PRECEDENT.

THE ENGLISH PRECEDENT.

country.

THE ENGLISH PRECEDENT.

On every hand the advocates of an income tax with one accord and with much apparent satisfaction point to the fact that in some form or another England has maintained this tax for nearly a century, and that all efforts to repeal it have proved unavailing; and they argue from these circumstances that the tax must have proved itself reasonably accantible to the English people, and hence, would be acceptable here. We submit that the conclusion does not necessarily follow from the premises.

England's form of government is that of a limited monarchy and not that of a free republic: her institutions are radically different from ours; she sanctions class lagrislation of every character which we have always herefore endeavored to avoid her traditions, customs, and tendencies largely differ from ours, she is slow to make chances, and notoriously submits to many abuses of government which would be abhoreant to Americans.

It would be more correct to say that she has tol-raied rather than approved an income tax. Her toleration, however, or even her approval of such a monstrous seduce of governmental functions affords no justification for its adeption here.

She tolerates not only an income tax, but she aubmits to have a royal family rule over her; she maintains a House of Lords as a part of her legislative system whose members derive their title to their seats not from the auffrages of the people but by reason of rank and hereditary privileges. A life tenure attaches to her legislative system whose members derive their title to their seats not from the auffrages of the people but by reason of rank and hereditary privileges. A life tenure attaches to heartify denies home rule to Ireland and Scotland, not because such donal is right and just, but because she has the power and order so to 4n. Her suffrage is not free and equal, but restricted and exceptional in its character. The fact, if it be true, that an income tax flord favor with such a Government and with such a people so radically d

ANGLOMANIA.

tion here.

ANGLOMANIA.

We might well insist that as a general rule our country should avoid the instrumentalities, methods, and enactments by which monarchical Governments manage to extert enormous revenues from the people. It is true that there is a class of people among us who are Americans in name only, out not in inverse to a sympathy, who spend their winters here, and their summers abroad, who are constantly holding up England as the model Government of the world, and who insist that we should patter after her laws and institutions. They would awailow an income tax and all if for no better reason simply because "It's inglish, you know."

The unfortunate tendency of the times seems to be drifting toward the aloption of English laws and ideas, no matter how antagonistic or ill-adopted they may be for our free institutions.

The highest ambition of every American

laws and ideas, no matter how antagonistic or ill-adopted they may be for our free institutions.

The highest ambition of every American dude seems to be to ape English customs and manners. Our civil service laws were borrowed from Great Britain, and aithough it was loudly proclaimed that they were to renovate and purify our whole political system, and while they have tended to establish a permanent office holding class, it is questionable whether they have been productive of any automated of the second of the second of the enditient conditions of this country are so different from those of English laws or laws founded upon lengths ideas must necessarily encounter great difficulties here, where political parties rather than royal families administer the Government and a frequent change of parties inevitably occurs.

The public want some better reason for the adoption of an income tax than the mere fact that England maintains ons. She also maintains a monarchical Government, a crowned heat, an hereditary House of Lords, a restricted suffrage, an enormous national debt, an immones standing army, a disestablished Church, a colossal governmental inant, and a score of other things and institutions which conflict with our notions of liberty, justice, and

Church, a colossal governmental lank, and a core of other things and institutions which conflict with our notions of liberty, justice, and equality, and which would not lera moment be tolerated in a republic like ours. Those who cite England has precedent for us to follow forget that Gladstone himself does not attempt to justify the English income tax and admits that he has sought to abolish it. I read his letter to that effect in my previous remarks. No English statesman of any reputs has ever defended it except as a tax to be levied only in times of war or to meet subsequent deficiencies traceable to the enormous expenditures of war.

marks. No English statesman of any requite has ever defended it except as a taxto be levied only in times of war or to meet suisequent deficiencies traceable to the enormous expenditures of war.

How REGIAND MUNTAINS IT.

England has maintained it for so many years because she has constantly been upon a semilar to the control of the large of the preservation of the long of the preservation when they are assured by the Prime Minister that the taxes are needed for the preservation of the homorosing depty of oil england. When they seem sewere governmental burdens imposed upon them the authorities have only to set shout he rumors of foreign war and these tax-fidden patriots relapse into a state of loyal submission. This tax is recognized in England as class legislation, and is defended as such it is undoubtedly popular with the House of the moons, whose members are usually these research of the first of th

White we do not enter upon a discussion of the justice or injustice of an income tax or of the merits or demonstrate as a feature of our Foderial torsenment, we among that the proposition for the enteriors of this time coines as a positical current. Notions to country that the country brought interest the important and dentrolling and that country. The figure a most majority brought include the country of the country. The right was a most majority included in the country and municipal taxation, to which every man of property is more or less subjected, and that such blace yountr, and municipal taxation to passing the country of property is more or less subjected and that such blace yountr, and municipal taxation combined excess in amount the whole

tariff taxation of the general Government by over two aundred and sixty million dollars. In other words, the statistical demonstrate the fact that the tariff taxation of the United States does not equal one half of the other taxation, to wit, State, county, an I municipal taxation, to wit, State, county, an I municipal taxation, which for the purposes of this argument. I may hereafter denominate local taxation. Does any one dispute these figures? If so, I have them here in detail before me and I will read them if desired. We have no right to shut our eyes to these facts. In framings a system of Feder I intation which shall justly and equitably reach the citizens and properly in the respective Minica of the Union, it becomes our first duty to inquire as to what general aystem of local taxation exist. In the States, is there a tax upon consumption there or a tax upon property? These are most pertinent questions to which we should carsully address ourselves. In the first place, we should endeavor to avoid a duplication of taxation. This is so plain and tenable a proposition that it needs no amplification. If hy somescheme of taxation aiready existing in the States there is a virtual and substantial tax upon consumption there, by which local revenues are realized for the purposes of the support of the State, county, and municipal Governments, ten it is wisdom on our part in framing a general system of Federal taxation to avoid as far as possible a duplication of any tax upon consumption, but to resort to some other system.

general system of Federal taxation to avoid as a far as roesible a duplication of any tax upon consumption, but to resort to some other aystem.

With these general principles is view, to which every intelligent citizen can readily give assent, let us see where we stand and what consideration confronts us.

We find that the general system of taxation aiready existing in the States is a direct advancer tax upon the real and personal property of the citizens and corporations. That is the general rule, to which there are of course some except! ns. as a few States have peculiar and unusual systems of the rown not now necessary to be specially noted.

In addition to these direct taxes upon property, some States have special taxes upon corporations, and some have taxes upon incomes, but the general rule is as I have stated.

Therefore, as direct taxes upon property, some States have are imposed in the States to secure State and local revenues, it would seem to foliow that to secure Federal revenues some Federal system should be adopted other than direct taxation upon property.

What sources of revenue—other than direct taxat on upon property—remain opes and accessible to the general Government?

The Constitution liself anages that question. It expressly confers upon Congress the power to raise revenues by taxation upon forsign importstions. It does more than the citizens are positively prohibited from entering upon to resure feel for raising feel rai revenues shall be reserved exclusively to the general Government has no occasion to resure to any other or direct taxation to secure sufficient moneys for its support. Direct taxation may properly be left to the biates are positively prohibited from entering upon to source sufficient moneys for its support. Direct taxation may properly be left to the biates are positively prohibited from entering upon to source sufficient may properly be left to the biates are positively prohibited from entering to the properly. Direct taxation may properly be left to the biates as their

THOMAS JEFFZI SON'S POLICY.

That was the policy advocated by Thomas
Jefferson, the founder of Democracy, in his
second inaugural address. I need not repeat
what he then said, as it has been quoted several times during this debate. In substance
and effect he opposed direct taxation for Federal purposes, and advocated in adherence to
the policy of raising Federal revenues by
means of ataxation upon foreign importations.
That policy left the States free to monopolize
all the known systems or methods of direct
taxation for local purposes, and reserved, exactly as the Constitution economplated, all the
taxation upon imports for the uses of the general Government. That was the Democratic
policy maintained from the days of Jefferson
to the time of our civil war, with only a few
occasional in erruptions; it was the policy of
a tariff for revenue, it was the policy which
justify recognized and preserved the rights and
prerogatives of the several States; it presented
a homogen-ous system or means of taxation
for both the antional Government and the
several States. That policy was maintained
during the war of 1812; it was continued during the Mexican war, and it was continued durfread civil war when far if revenues proved
financial resources, that we were and
peace once more dawned upon our jair land,
by common consent, as it were, the income
itax was speedily abolished, although the nation was fearfully in debt and tariff taxation,
was drained to the utmost to meet the demands of the Government.

IEGOGNIZED AS A WAR TAX.

It was recognized as a wartax fit to be maintained in war times, and necessarily to cease
in times of peace, 1 et now, nearly thirty
years after the close of the war and twentytor or each of the control of the contro

tion was fearfully in debt and tariff taxation was drained to the utmost to meet the demands of the Government.

IECOGNIZED AS A WAR TAX.

It was recognized as a wartax fit to be maintained in war times, and necessarily to cease in times of peace. Let now, nearly thirty years after the close of the war and twenty-four years after the abolition of the income tax, we find men who are manqueraling as Democrats but who are Populists in heart and principle, advocating the reatoration of this income tax, a relic of our civil war and a constant remindar of all its terrible memories.

Look at the inconsistent position in which this proposed legislation will place the Democratic party. For twenty-live years we have clamored against war taxes; we have reminded the people over and over again that they had nothing to fear from war tariff legislation; we have invoked the particulum of our citizens to obliterate every unpleasant and unnecessary feature that remains of that great conflict which can be properly el minated; itest oaths have been abolished; general amnesty was been decreed; past differences have leen so far happ it discarded and lorgotten that those who were considered and lorgotten that these who were considered and lorgotten that those who were considered and lorgotten that these and destinies in that great conflict are now our honored and trusted leaders in test identifies and destinies in the great conflict party. For the lord the four man of the country, Northern capital is seeking investment in Southern States, and trusted leaders in test included the country has been learned and continuent of the country has been largely effected, and sections in Northern cities, where a cognization of the country has been largely effected, and sections and southern send of the section of the first time since the war, has been intrusted with the full control of the Government, one of our v

Induceratic, who seek to lead us astray after claise goos, laises theories, and false methods, lougest to our restoring a war tax which the life ubidies in themselves rejected years ago with our approvation.

I protest against that lack of foresight and integment upon the part of some professed benocrats who always seem anxious to adopt winteers the lieuthicans and people have repudiated. There were those who vigorously apposed the isace of greenoacks during the war, but when flequidicans after the war aught to curtail and restrict their further issue, these men became the earnest champon one of a greenback currency and sought to merge the Democratic party into a greenback party. They opposed the cause of a greenback currency and sought to merge the Democratic party into a greenback party. They opposed the cause of a metallic currency and both the currency and sought to merge the Democratic party into a greenback party. Then subsequently there espoused the cause of a metallic currency and both the cause of a metallic flekleness unwarthy of an good a cause. I eg a cepted the limit of compromise measure, which provided simply for a limited coinage. Then the Hepublicans in less passed the Sherman law, which provided, not for the free and unlimited coinage and the purchase and storage of sliver builtier, that for a limited coinage and the purchase and storage of sliver builtier, the principle of finance, and although the Democratic party opposed that measure and denounced it for these rears and demanded list repeal in their national obstoro, the present deding advocates of an income tax, when the opportunity for action came last year streamonism advocates of an income tax, when the opportunity for action came last year, streamonism who four years ago made the air of the court of passed in these very rules, amid the laughter and in the passed of the hour, which remocration principle for which

my self-respect.

STATE VERSUS NATIONAL TAXATION.

Mr. President the null mal rictory of 1882;
means a reduction of the tariff; it slid not
mean an income tax. It did not mean an invasion of biate rights a usurpation of state

privileges, nor the absorption of State sources

of the soneral Government. It meant a tariff for revenue—a reasonable reduction in tariff for revenue—a reasonable reduction in tariff duties, the substitution of revenue duties for prohibitory duties wherever the latter existed, the placing of raw materials upon the free list, and the restriction of the revenues of the seasonable of

THE CONSISTENCY OF SENATOR MILLS. and elastic free trade sentiments of whose junior Senator (Mr. Mills) permit him, without inconsistency, to vote against free iron ere and for free lead ere, against free sugar and for free wool, but for an income tax alwars, has a State debt of \$4,317,315; Louisiana with a sugar tax of \$43,000 imposed upon the wipole country for

free sugar and for free wool, but for an income tax always, has a State debt of \$4.317.515; Louisiana with a sugar tax of \$4.500.000 imposed upon the whole country for the incidental benefit of her own sugar industries, cannot be heard to complain of he hardship of other tariff duties or to demand an income tax in place thereof, while her own state debt amounts to \$16.008.585; North Carolina, with a state debt of \$1.703.100, and south Carolina, with a state debt of \$1.703.100, and south Carolina with a like debt of \$1.703.100, and indiana with a debt of \$8.051.782 and last, hut not least, virginia, whose able and distinguished senior Senator sits upon my left here, and for whom I have great personal respect and friendship, and whom, I am sure, wild not intentionally do injustice to the great Democratic Empire State of New York, where he has many warm admirers—his State solts amounting to the enormous sum of \$24.227.244; these of the whome aggregate State obta amount to the grand total of \$132.00.3112; supplemented y immense county, city, and town indeltedness amounting to millions upon millions more, are suffering more from the burlens of their own local direct taxation, than irom any indirect Federal tariff texation, or from the absence of an incometax. In order to relieve the people from these local burdens there is no objection to these states providing for local taxation upon incomes or o the adoption of any other system of local taxation, but we object to their insisting that new York or the general Government shall also adopt an income tax for their particular composite them.

SECTIONAL UNFAIRNESS OF THE TAX.

general Government shall also adopt an income tax for their partie dar benefit.

SECTIONAL UNFAINNESS OF THE TAX.

Is there any particular complaint from these States that their men of wealth escape taxation? If there is, and an income tax will reach them, why do they not adopt a State income lax, and at once relieve, their own people? No, that is not their purpose or object. They desire a Federal income tax, not to reach the men of swealth in their own states but o reach them in the swealth in their own states but o reach them in the swealth in their own states but o reach them in the swealth in their own states but o reach them in their own people but little. They have taken a lains to fix the exemption high enough so that their swin people but little or nothing. It is the grean Democratic State of New York which they are after that is the State to be pusished. Its clief city—which has always been the target for every lie-publicon attack, is new to be tailed by its own party friends in Congress. The State which has ever been friendly to the South and its neople, which has ever defended their constitutional rights and prerogatives, the State which has ever been friendly to the South and its neople, which has ever defended their constitutional rights and prerogatives, the State which has always objected force bills, carpet-bag Governmen's. Federal election laws, stillrary arrests, and redecal interference in State adalies the state is one of only three Northern states which have a full D-moveratic representation in this Senate, and there gave the bloomeratic representation in this Senate, and the elegant the binder Hunso; the State whose citizens are the most generous contributors of those in all other States toward the country, that State, because its business, their industries and their varied enterprises so that they realize large incomes from the meaning the surface and industry huit up their ousiness. Their industries and their varied enterprises so that they realize large incomes from the manner was prese

or acquiring—a tax imposed in transits—white
Incomes are americally with most of business:
ther have large incomes one year and large
there have large incomes one year and large
may ear all low one year.
The state of the large of the l

from all taxation—both direct and indirect—simply because he owns no property.

The way to tax.

The statistics show that 50 per cent of our population own no taxable read or personal property whatever, and hence they pay no direct taxes. The only way the 50 per cent are reached at all is through tariff taxes—a tax upon consumption. The Constitution imposes no property qualifection as a condition of being entitled to vote, but it fully recognizes manhood suffrage.

The poor nan's right to vote is strengthened and entrenched by the act that he is not a drone in society, but that while he pays nothing for police, fire, and other local purposes, nothing for lighted streets or good reads, nothing for the maintenance of courts of justice or for schools where his children are educated, yet he does pay his share of taxes upon consumption through the imposition of customs dutles. His enemies are those who would suggest the substitution of an income tax for these tariff taxes, whereby he would may nothing whatever for the support of his biate or national Government.

The same Constitution which guarantees manhood suffrage—that is, the right of every clitzen to vote whether he owns property or not—also provides for taxes upon consumption in the shape of tariff taxes, and forbids the States from imposing any tariff taxes, and this is the most significant fact, in my judgment, because it indicates that it was the intention of the framers of that instrument that manhood suffrage and taxes upon consumption should go hand in hand together; and when rou des roy the one you undermine the security of the other.

Will some one tell us why 80 per cent, of our people should escape all taxation whatever, as they would if income taxes should be substituted for tariff taxes?

It is never desirable, in a free Government especially, or, in fact, in any other Government, that property should pay all the taxes. What good reason can we urge for any such discrimination?

Are property owners the only ones interested in the administration of

popular clamor and uninfluenced by unintelligent criticism.

PUBLIC SENTIMENT.

We hear upon every side the filmsy excuse that Senators do not personally favor an income tax and doubt the wisdom of the experiment upon which we are about to enter, but that their people want, This is a narrow and a timid view of public duty. Public sentiment is fickle at the best-it comes and goestit is unreasonable and arbitrary and pigheaded at times. There are occasions when it should not be tamely submitted to, but abould be resisted and defeated.

I respect what is called public sentiment when it is right, but i detest and defy it when it is wrong, unreasonable, and arrogant. It should never be allowed to swerve us from our sense of official duty. We should not mistake a healthy and an honest public sentiment for a mere clamor, an outburst of passion, or a freak of projudice.

It is in emergencies above all o her times when public men should keep level heads, maintain their courage, and adhere to their sincere convictions. In my judgment public men should not imitate the willow and how to every passing treeze, but stand up brave, erect, and strong, like two osk of the forest, and defy the storm, which always soon passes away.

OUR TWO SYSTEMS OF TAXATION.

OUR TWO STOTEMS OF TAXATION.

Again I repeat the inquiry. Why should accumulated wealth or property pay all the taxes of any Government.

In France, whore the Government consists of one central power or organization from which all legislation emanales, there are direct taxes upon property. Custom House taxation, and also a capitation tax.

No one there escapes taxation except the absolute sauper. A capitation tax is imposed to reach those who own no property and may not be sufficiently reached by indirect tariff taxation.

solute rauper. A capitation tax is imposed to reach those who own no property and may not be sufficiently reached by indirect tariff taxation.

Their system recognizes the desirability from severy rational point of view that every citizen should pay something toward the support of the Government which protects his person, and under which he "lives, moves, and has his being."

Here our country is divided into States, and one complete system of taxation for both the nation and the States is not practicable, if for no other ceason because the Constitution expressive for dist the States from entering upon one field of taxation which is regarded as exclusively belonging to the nation.

But the nation can have one system and the States another, and neither need conflict with the other. There is not so much difference between the total amount of Federal taxation and that of Nate taxation as to prevent substantial equality in the distribution of public burden.

Our duplex system of taxation is not a complex one. It is imple and easily understood. The State system and the national system work a remonitually endershed. The merits of the one cannot be weighted without considering at the same time the merits of the other. The man of property—he property which he actually owns under our State system of taxation, while the man without property—the poor man if you please, mays his taxes upon consumption, while the man without property—the poor man if you please, mays his taxes upon consumption than the rich man; and the mers fact that the poor man if you please, mays his taxes upon as and what he uses.

Accumulated wealth—that is, property, houses and lands and personally should pay its full share a final shape and personal property—the poor man if you please, mays his taxes upon an animal hards and it personalty, should pay its full share simply recause it is not reached directly by tariff taxation tain the States in order to not eached directly by tariff taxation than the fire. State and astional, but if does not follow tha

moral right to imperil or diminish those revenues by imposing double taxa ion.

AN UNNECESSARY TAX.

In my address to the Senate on April 9 last I made the point that this fax was not required by the necessities of the Government. I think I furnished the data which conclusively established that contention.

I have yet to hear those figures disputed. No Senator around this circle has endeavored to maintain the necessity for this tax at this time: no official has supplie any information which shows that it is needed.

I need hardly suggest that nothing but the most pressing no recessity would justify the imposition of such a ax in a time of profound peace. That necessity should be proved—it should not be assumed. The great compromiser of the age—the distinguished Senator from Maryland Mr. Gormani while personally expressing his dislike of this tax and regretting its adoption, ret with that spirit of conciliation which always characterizes him reluctantly accepts it, has seen fit to suggest that it may be denominated an "emergency" tax. What "emergency" in any proper sense in which that term can be used has arisen which justifies it? None, what ver.

There has simply been a falling off of the usual tariff revenues, occasioned by the temporary depression in business and by the searce" produced by contemplated tariff changes—and that sail.

The ordinary routine of business will soon be resumed and the usual revenues will be flowing into the Treasury. There is no "emergency," in fact—it is a mere play upon words to call the present situation such.

Whatever energency there may have been, it any at all, is already past and been met by the issue of houds by the servetary of the Treasury. Such a contingency can be met again in the same way if necessary.

Besides, this tax is no intended to meet any existing emergency, in fact—it is a mere play upon words to call the present situation such.

Whatever energency there may have been, it any at all, as already past and been met hy the issue of bonds recently issued, because

realized until next year, but because the built will be sample.

The Chairman of the Finance Committee, in his first speech in advoracy of the bill, admitted that the revenue, provided for therein would realize substantial yenough to meet the annual expenditures as estimated by Secretary Carlisle, without any income tax at all, and the Chairman's own figures as to estimated the chairman's own figures as to estimated revenues were shown to be erroneous to the extent of \$3,092.732, which amount to the extent of \$3,092.732, which amount is added to his figures, would make \$12.481,977 surplus without an income tax, and leaving a \$2.481,977 surplus without an income tax, the income tax being estimated at \$30,000,000, \$3,000 the Chairman's speech, and since those estimates were made, the duties in this bill have been largely increased inch, however, it assume, beyond a revenue point, and, if I am wrong in that particular, I am ready to be expected to be realized than benator Voorbees then admitted. What is the amount required for the expenditures of the Government for the next fiscal year?

RECRETARY CARLISLE'S ESTIMATE.

Secretary Carlisle's estimate.

Secretary Carlisle's estimate contained in his last annual report was that \$448.306, 784,158 would be sufficient, but this sum included \$102,031,570 for pensions and it has since been shown by later estimates, by a comparison with the pension expenditures for the past eleven months, and by the opinions of compagent experts who study such matters, that the pension expenditures for the coming year will not exceed \$135,000,000, especially under the reforms and economies which have been instituted in that department.

Deducting therefore the difference between the amount estimated last December-to wit. \$162,051,570, and the lesser amount now shown to be required-to wit. \$135,000,000, amounting to \$27,031,570, from the total amount of governmental extenditures first above-mentioned, viz. \$448,300,780,000, amounting to \$27,031,570, from the total amount of governmental extenditures first above-mentioned, viz. \$448,300,780,000, given the revenues must be provided.

There is no dispute whatever as to the following estimated receipts, to with the results of the following estimated receipts, to with the following estimated receipts, to with the content of the following estimated receipts, to with the following estimated receipts. SECRETARY CARLISLE'S ESTIMATE.

internal revenue (under existing laws) 8160,000,000
Fre al funder existing laws 84.427,766
Novellaneous (under existing laws) 20,000,000 Total \$204.427.700
Soon after this bil was first reported complete to the Sonate the Treasury experts madand published an estimate of its auticipated
revenues, which was as follows: ustoms (including \$41,822,681.61 for sugar duties)

ddittimal internal revenue to pending Income tax. Total \$216,381,000 Add conceded receipts first above men-tioned 264,427,766 264,427,766 \$480,766,766

Total
Since this estimate was made the augar
as facture has been rearranged and the
ables somewhat in reased, so that they
are new estimated by the Finance Committee at 43,151,165,29 making an increase of \$1,220,067,50 to be added 1.820.007 Pinal total Security Services for expenditures 420,775,210 as above stated

\$61,842,614 30,900,900

Jemogratic balt ever visited—a fax which in the Jemogratic balt ever visited—a fax which in the Jemogratic balt ever visited—a fax which in the Jemogratic balt ever visited—a fax projected and discarded by the projected by the project by the projected by the project by the project

Creates a Good Appetite

A good appetite is essential to good hears and when the natural desire for fool a good atrength will soon fall, just as in fire becomes low when the fuel supply cut off. For less of appetite, indignation seek headache and other troubles of a desired

HOOD'S Sarsaparilla

peptic nature

Is the remedy which most certainly curse. It gently tones the stomach, assists digestion and makes one "real hungry." Fee sons in delicate health, after taking Hoofs Sarsaparilla a few days, flud themselve able to eat the plainest food with unexpect ed relish. Be sure to get

HOOD'S

and only

HOOD'S

Hood's Pitts are purely vegetable, hand made, perfect in proportion and appearance

upon sugar until January, 1865, mittee it must be adwitted, did not cessfully defend the propriet of the Their attitude has placed them in a Their attitude has piaced them in an awar and unileasant position, inviting much crit clam which might better have been avoided.

Sir, can it be possible that their well-mow anxiety to retain the income tax provision; this bill, has lead them to no-tone the nation the summar as in order the their might be created an apparent greate there might be created an apparent greater. Any other explanation seems unreasonable it is absolutely impossible under the prese condition of his measure with the dutie which have been added to this bill—with the dutie which have been added to this bill—with the gauge angar tax provided for which is likely produce a revenue much greater than he been estimated by any one, to justify the retained of an income tax therein upon as theory that the Government needs the revenue.

nues.

Nome other pretext, some other excuse, some other subterfuge must be invented.

other subterfure must be invented.

THE EXEMPTIONS.

This measure exempts all incomes less than \$4,000.

There is no precedent anywhere for an exemption for such an amount, and I have already expressed my views of the outraxeous character of this provision and do not care to repeat them. The larger the exemption the more emphatically the bill becomes classicalisation, utterly indefensible by fair-minded and intelligent men.

If there must be an income tax, it should be substantially uniform and consistent, and should tax all incomes or none at all. If an exemption is permitted, it should be a very small amount, corresponding in some degree with other tax exemptions or with exemptions or executions.

There should be no favoritism, no discrim-

small amount, corresponding in some degree with other tax exemptions or with exemptions or executions.

There should be no favoritism, no discriminations, no privileged classes. If tax u or industry, thrift, and earnings is dels, while at all, then all exemptions are matters of governmental charity, and must necessarily be very limited and reasonable.

Some of the zealous defenders of this tax do not seem to comprehend its nature or teresize why it is objectionable.

The New York World of yesterday appealed to the friends of the tax in Congress, asking them to "listen to reason," and urging that the exemption of \$4,000 is too low instead of too high, and demanding an amendment raising it to \$5,000.

The surgested amendment would make the bill worse instead of vetter, it would render it still more objectionable as class legislation, and restrict its operation to a fewer number of people. Its present discriminations are some of this potent objections to it now. The true doctrine is that all property should be taxed or none at all; and like-wise, all lacomes should be taxed or none at all. Mr. President, there is no sense or reason in Mr. President, there is no sense or reason in Mr. President, there is no sense or reason in Mr. President, there is no sense or reason in Mr. President, there is no sense or reason in Mr. President, there is no sense or reason in Mr. President, there is no sense or reason in Mr. President, there is no sense or reason in Mr. President, there is no sense or reason in Mr. President, there is no sense or reason in Mr. President the Mr. President

the measure will then be avoided.

CREATES A PRIVILEGED CLASS.

The bill also exempts the salaries of State county, and municipal officers. This a most important and sweeping provisi worthy of the most careful consideration.

creates at once a privileged and exempt class the office-holding class—an immense army people, usually receiving large salaries a carning them comparatively easily. Yet the immense number of people are not to sha with their less fortunate neighbors in bearf the public burden of this particular tax, the exemption of this powerful and numero class is a matter of discretion with Congretts needless to argue that it ought not to

class is a matter of discretion with Congress, it is needless to argue that it ought not to be granted, and it fitly illustrates the injustice of this bill.

And if, on the other hand, this exemption is not a subject upon which a discretion can be exercised, but is made necessary by constitutional requirements or inhibitions, then it illustrates the inherent imperfections and injustice of any Federal income tax.

I am sure the committee will not attempt to instify this provision upon any ground of its inherent propriety, but will fall back upon the piec that they were powerless to prevent it, and insist that it must accompany any income tax which the Federal Government can enact. No man will attempt to sustain this provision except upon constitutional grounds. It is one of the most offensive features of this bill, because of its discriminations, because it exempts whole classes of people, no matter how rich they may be, how large their salaries, how easily they earn their incomes. Whom does it exempt?

The Governor of New York, the Mayor of New York city, the Mayors of all our larse cities, the Judges of all our State courts, thate, county, and municipal; our regular State officers, and every State, county, and municipal officer receiving a salary of \$4,000 and over.

What is applicable to New York is applicable to every other State paying such salaries. And yether bill is urged upon the ground that its object is to equalize taxation, to aid the pools and to reach the rich.

The Deutsion in the Day Cabe.

Is this defect incident to any Federal income tax which we can enact? Let us see The

THE DEUISION IN THE DAY CASE.

Is this defect incident to any Federal income tax which we can enact? Let us see. The Supreme Court of the United States in the case of the Collector art. Day (1) Walface, 114, head in December, 1870 (the case arising under the provisions of our then existing income Taxiaw, that it was not competent for Courtes under the Consitution of the United States to impose a tax upon the salary of a judicial officer of a State.

It is significant that soon after this decision was abnounced the Foderal income tax was repealed.

The case arose in Massachusetts, and the salary assessed was that of Judge I av of the Court of Frobate and Insolvener for the coultry of Barnetable, Mass. the salary hears for the State.

In the salary depends on the Treasury of the State.

In the state of the question which was pre-

State.

I have stated the question which was presented and actually decided—to wit that the
salary of a judicial officer of a base cannot be
affected or assessed under a letter income
tax.

The respect due that decision of the highest
court of our land of course mattled. and in

The respect due that decision of the highest court of our land of course usilled, and in fact compelled the authors of the measure to exempt judicial officers of a bine. They found that this discrimination in favor of judicial state officers must be inherent in any redeal income tay bil which can be devised, so far I make no complaint. But the authors of the little have gone further and exempted not only judicial officers, but all other officers of the States, and not only of the States, but of the counties, and not only of the counties, but of municipalities.

They insist that they have not only exempted judicial officers, because required as to the front of the decision, but have seen must did others, who by he reasoning of the court, are outfilled for the same exemption because they stand in the same situation.

The decision of the court, it must be some feased, is a very broad and sweeping one. It is true that the decision was not ideal if a true that the decision was not ideal if a true that the decision was not ideal if a way and technical ground that the officer was a judicial officer, and therefore he was account, but upon the broad and recording ground that the means of the fact of the court is must be some placed if an arrow and technical ground that the fact of the same as indiced, of the court is must be some of the means of the same of the means of the same of the investment of the fact and in the relation to the result of the same as indiced. The substance of the decision was the institute of the court in the same of the instrumental to respect to your the part of the general insertment.

The substance of the decision was find to instrumental for the results of the court in a same and the insertmental to exercise and the instrumental to e It had already been previous should Dobinest

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1806 LAUNDRY SOAP. For years exclusively said by the best femilish